

CITY OF PLEASANT HILL  
BUSINESS LICENSE DEPARTMENT, 100 GREGORY LANE, PLEASANT HILL, CA 94523  
(925) 671-5234

**2006 BUSINESS LICENSE TAX SCHEDULE FOR CATEGORIES 01, 03, 05, AND 17**

**INSTRUCTIONS:** Select the proper category below and calculate your tax from the schedule printed for that category.  
The 2006 annual tax may be prorated on a monthly basis for businesses beginning on or after February 1, 2006. Minimum tax is \$21.

**CATEGORIES:**      01 - Retail/Wholesale/Service/Real Estate Agents & Brokers      05 - Service by Vehicle  
                         03 - Professionals      17 - Land Leases

**Category 01 - Retail / Wholesale / Service Business / Real Estate Agents & Brokers**

If you were in business for the entire preceding year, current year is to be based on the prior year's gross receipts.

If you were in business less than one year, please estimate your annual gross receipts.

GROSS RECEIPTS				TAX			
\$ Up	to	1,000	=	\$	21		
1,001	to	10,000	=		47		
10,001	to	20,000	=		55		
20,001	to	30,000	=		66		
30,001	to	40,000	=		89		
40,001	to	50,000	=		109		
50,001	to	60,000	=		132		
60,001	to	70,000	=		158		
70,001	to	80,000	=		178		
80,001	to	90,000	=		199		
90,001	to	100,000	=		222		

GROSS RECEIPTS				TAX			
\$ 100,001	to	130,000	=	\$	268		
130,001	to	160,000	=		296		
160,001	to	200,000	=		335		
200,001	to	250,000	=		411		
250,001	to	300,000	=		469		
300,001	to	350,000	=		529		
350,001	to	500,000	=		709		
500,001	to	1,000,000	=		916		
1,000,001	to	2,500,000	=	1,684			plus .093% over \$1,000,000
2,500,001	to	5,000,000	=	4,743			plus .087% over \$2,500,000
5,000,001	to	7,500,000	=	7,297			plus .074% over \$5,000,000
7,500,001	and over		=	8,872			plus .044% over \$7,500,000

**CATEGORY 03 - PROFESSIONALS**

This category consists of businesses requiring a bachelor's or advanced educational degree and a professional license in the field. Choose the option below that results in the *lower* tax:

**Option A: Gross Receipts**

See instructions for Category 01 and use that schedule.

If you have no gross receipts, you *must* use Option B.

**Option B: Flat Rate per Staff Member** (including owners)

IMPORTANT: See definitions enclosed or attached.

\$297 each professional  
123 each associate  
33 each employee (who works 30 or more hours per week)

**CATEGORY 05 - SERVICE BY VEHICLE**

Only businesses *located outside of Pleasant Hill* that deliver goods and/or provide services by use of a vehicle in the City may use this category.

The tax shall be based on the gross receipts charged or collected for the delivery and/or for the service provided in Pleasant Hill.

See the Instructions for Category 01 and use that schedule.

**CATEGORY 17 - LAND LEASES**

Every person who leases land to another shall pay a license tax based on gross receipts from all Pleasant Hill land leases owned. See the instructions for Category and use that schedule.

AVOID PENALTIES OF UP TO 100%  
FILE AND PAY ON TIME  
20% for each 30 days, maximum 100%

ALL BUSINESSES  
ARE SUBJECT TO AUDIT

